



Quarterly Summary of State and Local Tax Revenue

April-June 1972

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Taxes collected by State and local governments in the United States totaled \$108.6 billion during the 12 months ended with June 1972. This reflects an increase of \$14.3 billion, or 15.2 percent from a year earlier. State taxes amounted to \$59.9 billion, or 17.6 percent more than in the 12 months ended with June 1971. The yield of locally imposed taxes rose 12.3 percent to \$48.6 billion. Following is a summary by type of tax:

Type of tax	Amount (in millions of dollars) 12 months ended with June		Percent increase or decrease (-)
	1972	1971	
Total.....	108,570	94,279	15.2
Property.....	42,713	38,260	11.6
Other than property.....	65,857	56,019	17.6
General sales and gross receipts.....	20,418	17,710	15.3
Motor fuel sales.....	7,199	6,604	9.0
Individual income.....	15,411	11,544	33.5
Motor vehicle and operators' licenses..	3,441	3,257	5.6
Corporation net income	4,228	3,391	24.7
All other.....	15,160	13,513	12.2

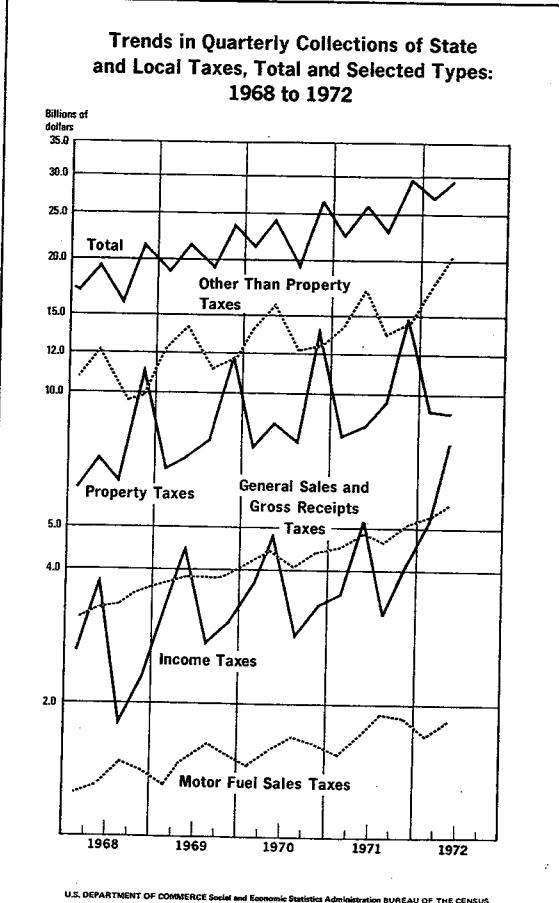
During the second quarter of calendar 1972, collections of State and local taxes amounted to \$29.5 billion. As compared with the corresponding quarter of 1971, this indicates a rise of \$4.2 billion, or 16.5 percent, with State tax revenue up 21.0 percent and local taxes up 9.5 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1968.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly tempered by withholding provisions for personal income taxes in a growing number of States).

The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major



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shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part of the collections shown for particular counties in table 2, especially in Alabama, Arizona, Kentucky, Louisiana, New Mexico, and Washington.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected non-property taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 530 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1971 and State Government Finances in 1971. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1970-71.

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter of 1972 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1972:										
2d quarter.....	29,539	18,780	10,759	9,102	5,510	1,872	5,402	1,718	983	4,952
1st quarter.....	26,536	15,914	10,622	9,175	5,251	1,703	3,927	1,254	1,361	3,865
1971:										
4th quarter.....	29,510	13,230	16,280	14,857	5,048	1,797	3,449	669	519	3,171
3d quarter.....	22,985	12,016	10,969	9,579	4,609	1,827	2,633	587	578	3,172
2d quarter.....	25,352	15,525	19,827	18,464	4,803	1,589	3,847	1,262	943	4,344
1st quarter.....	22,877	13,310	9,567	8,406	4,498	1,558	2,740	915	1,266	3,494
1970:										
4th quarter.....	26,277	11,377	14,900	13,653	4,354	1,650	2,658	623	507	2,832
3d quarter.....	19,773	10,762	9,011	7,737	4,055	1,707	2,299	591	541	2,843
2d quarter.....	24,288	14,436	9,852	8,566	4,394	1,590	3,443	1,416	927	3,952
1st quarter.....	21,240	12,627	8,613	7,546	4,185	1,479	2,714	955	1,175	3,186
1969:										
4th quarter.....	23,610	10,610	13,000	11,889	3,900	1,551	2,425	678	460	2,707
3d quarter.....	18,990	10,130	8,860	7,722	3,794	1,630	2,109	604	467	2,664
2d quarter.....	21,246	12,967	8,279	7,153	3,797	1,459	3,181	1,258	818	3,580
1st quarter.....	18,980	11,352	7,628	6,792	3,643	1,334	2,278	959	1,161	2,813
1968:										
4th quarter.....	21,254	9,035	12,219	11,310	3,496	1,424	1,728	519	413	2,364
3d quarter.....	15,971	8,716	7,255	6,253	3,305	1,480	1,720	455	369	2,389
2d quarter.....	19,217	11,206	8,011	7,093	3,265	1,331	2,725	958	753	3,092
1st quarter.....	16,752	9,983	6,769	6,001	3,164	1,255	1,888	707	1,112	2,625
1967:										
4th quarter.....	18,726	7,868	10,858	10,023	2,924	1,308	1,468	412	383	2,208
3d quarter.....	14,193	7,356	6,837	5,984	2,573	1,332	1,385	402	302	2,215
2d quarter.....	16,496	9,450	7,046	6,249	2,606	1,249	1,985	852	706	2,849
1st quarter.....	14,827	8,679	6,148	5,430	2,638	1,133	1,454	740	1,055	2,377
12 MONTHS ENDING										
June 1972.....	108,570	59,940	48,630	42,713	20,418	7,199	15,411	4,228	3,441	15,160
March 1972.....	104,383	56,685	47,698	42,075	19,711	7,016	13,856	3,772	3,401	14,552
December 1971.....	100,724	54,081	46,643	41,306	18,958	6,871	12,669	3,433	3,306	14,181
September 1971.....	97,491	52,228	45,263	40,102	18,264	6,724	11,878	3,387	3,294	13,842
June 1971.....	94,279	50,974	43,305	38,260	17,710	6,604	11,544	3,391	3,257	13,513
March 1971.....	93,215	49,885	43,330	38,362	17,301	6,505	11,140	3,545	3,241	13,121
December 1970.....	91,578	49,202	42,376	37,502	16,988	6,426	11,114	3,585	3,150	12,813
September 1970.....	88,911	48,435	40,476	35,738	16,534	6,327	10,881	3,640	3,103	12,688
June 1970.....	88,128	47,803	40,325	35,723	16,273	6,250	10,691	3,653	3,029	12,509
March 1970.....	85,086	46,334	38,752	34,310	15,676	6,119	10,429	3,495	2,920	12,137
December 1969.....	82,826	45,059	37,767	33,556	15,134	5,974	9,993	3,499	2,906	11,764
September 1969.....	80,470	43,484	36,986	32,977	14,730	5,847	9,296	3,340	2,859	11,421
June 1969.....	77,451	42,070	35,381	31,508	14,241	5,697	8,907	3,191	2,761	11,146
March 1969.....	75,422	40,309	35,113	31,448	13,709	5,569	8,451	2,891	2,696	10,658

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the non-property tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1969-70 and earlier years. See text discussion of "Sources of Data and Limitations."

^aProperty taxes in these quarters reflect delayed collections in Cook County, Illinois, due to an extension of the tax payment penalty date.

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1972, and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1970 ¹	Collections, 12 months ended June			Area	Area population, 1970 ¹	Collections, 12 months ended June							
		1972	1971	Percent change			1972	1971	Percent change					
ALABAMA														
Jefferson County.....	644,991	42.8	40.0	7.0	Honolulu city.....	629,176	80.4	73.0	10.1					
Mobile County.....	317,308	17.8	16.8	6.0										
ARIZONA														
Maricopa County.....	967,522	172.6	163.1	5.8	ILLINOIS (See also Missouri)	6,978,947	2,366.6	706.5	(3)					
Pima County.....	351,667	87.4	71.9	21.6	Cook County.....	5,492,369	2,146.2	387.4	(3)					
CALIFORNIA					Du Page County.....	491,882	77.7	125.6	(3)					
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,420,386	438.3	383.9	14.2	Kane County.....	251,005	13.3	54.8	(3)					
Los Angeles-Long Beach SMSA (Los Angeles County).....	7,032,075	2,385.3	2,195.5	8.6	Lake County.....	382,638	87.5	96.1	(3)					
Riverside-San Bernardino-Ontario SMSA.....	1,143,146	339.5	300.9	12.8	McHenry County.....	111,555	23.0	12.1	(3)					
Riverside County.....	459,074	140.6	125.2	12.3	Will County.....	249,498	18.9	30.5	(3)					
San Bernardino County.....	684,072	198.9	175.7	13.2										
San Diego SMSA (San Diego County).....	1,357,854	359.9	303.0	18.8	INDIANA									
San Francisco-Oakland SMSA.....	3,109,519	1,195.4	1,102.3	8.4	(See also Kentucky and Ohio)	1,109,882	2257.4	249.8	3.0					
Alameda County.....	1,073,184	374.9	339.9	10.3	Boone County.....	30,870	5.9	5.5	7.3					
Contra Costa County.....	558,389	239.0	211.9	12.8	Hamilton County.....	54,532	(NA)	12.5	(NA)					
Marin County.....	206,038	81.9	69.4	18.0	Hancock County.....	35,096	6.2	5.7	8.8					
San Francisco city.....	715,674	284.5	277.0	2.7	Hendricks County.....	53,974	8.9	8.3	7.2					
San Mateo County.....	556,234	215.1	204.1	5.4	Johnson County.....	61,138	10.1	13.0	-22.3					
Other counties:					Marion County.....	792,299	201.3	190.6	5.6					
Fresno.....	413,053	80.9	99.4	-18.6	Morgan County.....	44,176	6.9	6.9	-					
Kern.....	329,162	113.2	103.1	9.8	Shelby County.....	37,797	7.0	(NA)	(NA)					
Sacramento.....	631,498	(NA)	156.5	(NA)	Lake County.....	546,253	199.6	176.5	13.1					
Santa Clara.....	1,064,714	372.2	328.9	13.2										
COLORADO														
Denver SMSA.....	1,227,529	296.5	252.1	17.6	IOWA	286,101	83.6	73.2	14.2					
Adams County.....	185,789	40.5	27.2	48.9	Polk County.....									
Arapahoe County.....	162,142	38.5	33.4	15.3										
Boulder County.....	131,889	33.7	28.5	18.2	KANSAS									
Denver city.....	514,678	126.7	114.6	10.6	(See also Missouri)	350,694	82.4	77.1	6.9					
Jefferson County.....	233,031	57.1	48.4	18.0	KENTUCKY (See also Ohio)									
CONNECTICUT														
Fairfield County.....	792,814	278.4	249.9	11.4	Louisville, Ky.-Ind. SMSA.....	826,553	293.1	289.0	4.6					
Hartford County.....	816,737	263.8	248.0	6.4	Jefferson County, Ky.....	695,055	78.3	75.6	3.6					
New Haven County.....	744,948	220.1	223.4	-1.5	Clark County, Ind.....	75,876	(NA)	(NA)	(NA)					
DELAWARE					Floyd County, Ind.....	55,622	9.9	8.5	16.5					
New Castle County.....	385,856	42.7	37.1	15.1										
DISTRICT OF COLUMBIA														
Washington, D.C.-Md.-Va. SMSA.....	2,861,123	2596.3	2554.6	7.5	LOUISIANA	1,045,809	291.1	287.3	4.4					
Washington, D.C.....	756,510	126.5	127.9	-1.1	Jefferson Parish.....	337,568	40.3	36.8	9.5					
Montgomery County, Md.....	522,809	145.2	121.8	19.2	New Orleans city.....	593,471	40.2	39.1	2.8					
Prince Georges County, Md.....	660,567	130.0	120.6	7.8	St. Bernard Parish.....	51,185	(NA)	(NA)	(NA)					
Alexandria city, Va.....	110,938	27.7	23.5	17.9	St. Tammany Parish.....	63,585	3.6	4.6	-21.7					
Arlington County, Va.....	174,284	36.8	49.4	-25.5										
Fairfax city, Va.....	21,970	(NA)	(NA)	(NA)	MARYLAND (See also District of Columbia)									
Fairfax County, Va.....	455,021	99.7	84.4	18.1	Baltimore SMSA.....	2,070,670	2381.1	2330.8	15.2					
Falls Church city, Va.....	10,772	2.4	2.2	9.1	Anne Arundel County.....	297,539	41.5	33.3	24.6					
Loudoun County, Va.....	37,150	6.4	4.9	Baltimore city.....	905,759	175.5	166.6	5.3						
Prince William County, Va.....	111,102	18.5	17.2	Baltimore County.....	621,077	116.8	102.8	13.6						
FLORIDA					Carroll County.....	69,006	9.4	7.7	22.1					
Miami SMSA (Dade County).....	1,267,792	269.0	234.8	14.6	Harford County.....	115,378	15.7	14.4	9.0					
Tampa-St. Petersburg SMSA.....	1,012,594	132.5	112.3	18.0	Howard County.....	61,911	(NA)	(NA)	(NA)					
Hillsborough County.....	490,265	71.2	46.8	52.1										
Pinellas County.....	522,329	61.3	65.5	-6.4	MASSACHUSETTS									
Other counties:					Boston ⁴	3,375,396	1,206.1	1,079.6	11.7					
Broward.....	620,100	116.6	100.4	16.1	Essex County.....	637,887	191.6	166.3	15.2					
Duval (Jacksonville city).....	528,865	58.7	54.4	7.9	Middlesex County.....	1,397,268	485.3	442.0	9.8					
Orange.....	344,311	46.5	37.7	23.3	Norfolk County.....	605,051	213.9	193.4	10.6					
GEORGIA					Suffolk County.....	735,190	315.3	277.9	13.5					
Atlanta SMSA.....	1,390,164	287.0	247.7	15.9	Other counties:									
Clayton County.....	98,043	14.2	11.6	22.4	Bristol.....	444,301	101.7	98.3	3.5					
Cobb County.....	196,793	20.8	20.2	3.0	Hampden.....	459,050	117.9	110.9	6.3					
De Kalb County.....	415,387	66.0	55.0	20.0	Worcester.....	637,969	159.8	145.1	10.1					
Fulton County.....	607,592	177.8	154.6	15.0										
Gwinnett County.....	72,349	8.2	6.3	30.2	MICHIGAN									
See footnotes at end of table.					Detroit SMSA.....	4,199,931	1,090.6	994.5	9.7					
					Macomb County.....	625,309	153.8	128.4	19.8					
					Oakland County.....	907,871	278.2	261.1	6.5					
					Wayne County.....	2,666,751	658.6	605.0	8.9					
					Other counties:									
					Genesee.....	444,341	98.7	91.8	7.5					
					Kent.....	411,044	81.2	71.9	12.9					

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1972, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1970 ¹	Collections, 12 months ended June			Area	Area population, 1970 ¹	Collections, 12 months ended June		
		1972	1971	Percent change			1972	1971	Percent change
MINNESOTA									
Minneapolis-St. Paul SMSA.....	1,813,647	2,520.1	2,481.0	8.1	Cincinnati, Ohio-Ky.-Ind. SMSA....	1,384,851	252.2	231.8	8.8
Anoka County.....	154,556	(NA)	(NA)	(NA)	Clermont County, Ohio.....	95,725	12.8	11.8	8.5
Dakota County.....	139,808	37.7	35.8	5.3	Hamilton County, Ohio.....	924,018	206.3	190.1	8.5
Hennepin County.....	960,080	311.0	283.1	9.9	Warren County, Ohio.....	84,925	9.0	8.8	2.3
Ramsey County.....	476,255	122.2	112.0	9.1	Boone County, Ky.....	32,812	2.5	2.7	-7.4
Washington County.....	82,948	20.5	20.5	-	Campbell County, Ky.....	88,501	7.3	6.7	9.0
MISSOURI									
Kansas City, Mo.-Kans. SMSA.....	1,253,916	254.6	277.1	-8.1	Cleveland SMSA.....	2,064,194	522.2	490.9	6.4
Cass County, Mo.....	39,448	2.2	1.5	46.7	Cuyahoga County.....	1,721,300	457.3	422.4	8.3
Clay County, Mo.....	123,322	21.5	19.1	12.6	Geauga County.....	62,977	13.9	13.0	6.9
Jackson County, Mo.....	654,558	115.4	149.1	-22.6	Lake County.....	197,200	35.7	42.1	-15.2
Platte County, Mo.....	32,081	6.2	5.9	5.1	Medina County.....	82,717	15.3	13.4	14.2
Johnson County, Kans.....	217,662	65.5	58.8	11.4	Columbus SMSA.....	916,228	2159.5	2149.0	7.0
Wyandotte County, Kans.....	186,845	43.8	42.7	2.6	Delaware County.....	42,908	6.4	6.2	3.2
St. Louis, Mo.-Ill. SMSA.....	2,363,017	397.2	419.8	-5.4	Franklin County.....	833,249	147.4	137.4	7.3
Franklin County, Mo.....	55,116	7.7	7.2	6.9	Pickaway County.....	40,071	(NA)	(NA)	(NA)
Jefferson County, Mo.....	105,248	8.7	10.3	-15.5	Dayton SMSA.....	850,266	158.3	150.7	5.0
St. Charles County, Mo.....	92,954	14.0	12.6	11.1	Greene County.....	125,057	15.6	16.0	-2.5
St. Louis city, Mo.....	622,236	84.2	83.6	1.0	Miami County.....	84,342	11.9	12.1	-1.7
St. Louis County, Mo.....	951,353	222.4	207.1	7.4	Montgomery County.....	606,148	126.3	117.8	7.2
Madison County, Ill.....	250,934	38.6	45.5	-15.2	Preble County.....	34,719	4.5	4.8	-6.3
St. Clair County, Ill.....	285,176	21.6	53.5	-59.6	Other counties:				
NEBRASKA									
Douglas County.....	389,455	96.0	90.7	5.8	Lucas.....	484,370	93.4	85.5	9.2
NEW JERSEY (See also Pennsylvania)									
Newark SMSA.....	1,856,556	684.2	588.3	16.3	Mahoning.....	303,424	51.8	50.0	3.6
Essex County.....	929,986	350.4	307.4	14.0	Stark.....	372,210	45.0	40.2	11.9
Morris County.....	383,454	151.3	122.2	23.8	Summit.....	553,371	112.1	104.0	7.8
Union County.....	543,116	182.5	158.7	15.0	OKLAHOMA				
Paterson-Clifton-Passaic SMSA.....	1,358,794	436.7	407.9	7.1	Oklahoma County.....	526,805	67.3	62.8	7.2
Bergen County.....	898,012	306.0	283.7	7.9	Tulsa County.....	401,663	76.3	61.3	24.5
Passaic County.....	460,782	130.7	124.2	5.2	OREGON				
Other counties:					Portland, Oreg.-Wash. SMSA.....	1,009,129	256.4	227.7	12.6
Hudson.....	609,266	169.4	173.5	-2.4	Clackamas County, Oreg.....	166,088	43.2	38.1	13.4
Mercer.....	303,968	94.2	88.7	6.2	Multnomah County, Oreg.....	556,667	147.7	132.4	11.6
Middlesex.....	583,813	188.3	158.5	18.8	Washington County, Oreg.....	157,920	43.8	37.5	16.8
Monmouth.....	459,379	159.3	138.4	15.1	Clark County, Wash.....	128,454	21.7	19.7	10.2
NEW MEXICO									
Bernalillo County.....	315,774	40.0	38.4	4.2	PENNSYLVANIA				
NEW YORK									
Buffalo SMSA.....	1,349,211	342.2	318.2	7.5	Philadelphia, Pa.-N.J. SMSA.....	4,817,914	828.1	819.7	1.0
Erie County.....	1,113,491	288.5	267.0	8.1	Bucks County, Pa.....	415,056	72.4	70.6	2.5
Niagara County.....	235,720	53.7	51.2	4.9	Chester County, Pa.....	278,311	41.4	38.9	6.4
New York SMSA.....	11,528,649	3,878.8	3,569.1	8.7	Delaware County, Pa.....	600,035	122.5	135.7	-9.7
Nassau County.....	1,422,905	749.5	671.8	11.6	Montgomery County, Pa.....	623,799	137.3	144.9	-5.2
New York City.....	7,867,760	2,142.1	2,023.9	5.8	Philadelphia city, Pa.....	1,948,609	217.3	213.1	2.0
Rockland County.....	229,903	106.5	100.9	5.6	Burlington County, N.J.....	323,132	75.4	68.5	10.1
Suffolk County.....	1,116,672	453.7	390.3	16.2	Camden County, N.J.....	456,291	122.4	109.3	12.0
Westchester County.....	891,409	427.0	382.2	11.7	Gloucester County, N.J.....	172,681	39.4	38.7	1.8
Rochester SMSA.....	882,667	249.6	215.8	15.7	Pittsburgh SMSA.....	2,401,245	384.1	359.9	6.7
Livingston County.....	54,041	10.2	9.0	Allegheny County.....	1,605,016	294.5	277.1	6.3	
Monroe County.....	711,917	212.9	183.6	16.0	Beaver County.....	208,418	29.2	24.9	17.3
Orleans County.....	37,305	6.7	5.9	Washington County.....	210,876	19.6	21.5	-8.8	
Wayne County.....	79,404	19.8	17.3	Westmoreland County.....	376,935	40.8	36.4	12.1	
Other counties:					Other counties:				
Albany.....	285,618	65.0	63.4	2.5	Berks.....	296,382	38.5	34.7	11.0
Oneida.....	273,037	47.9	43.6	9.9	Erie.....	263,654	55.8	49.7	12.3
Onondaga.....	472,185	118.4	100.4	17.9	Lancaster.....	319,693	34.4	33.4	3.0
NORTH CAROLINA									
Mecklenburg County.....	354,656	64.7	52.9	22.3	Luzerne.....	342,301	31.8	27.6	15.2
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QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1972, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popula- tion, 1970 ¹	Collections, 12 months ended June			Area	Area popula- tion, 1970 ¹	Collections, 12 months ended June		
		1972	1971	Percent change			1972	1971	Percent change
TEXAS									
Dallas SMSA.....	1,555,950	312.0	282.1	10.6	VIRGINIA (See also District of Columbia)				
Collin County.....	66,920	7.8	6.1	27.9	Norfolk city.....	307,951	23.6	25.8	-8.5
Dallas County.....	1,327,321	288.3	262.0	10.0	WASHINGTON (See also Oregon)				
Denton County.....	75,633	7.8	6.9	13.0	Seattle-Everett SMSA.....	1,421,869	315.4	291.2	8.3
Ellis County.....	46,638	4.5	4.1	9.8	King County.....	1,156,633	259.7	248.1	4.7
Kaufman County.....	32,392	2.5	2.1	19.0	Snohomish County.....	265,236	55.7	43.1	29.2
Rockwall County.....	7,046	1.1	0.9	22.2	Other counties:				
Houston SMSA.....	1,985,031	385.6	360.4	7.0	Pierce.....	411,027	57.8	52.5	10.1
Brazoria County.....	108,312	28.8	29.7	-3.0	Spokane.....	287,487	37.1	34.5	7.5
Fort Bend County.....	52,314	10.1	8.8	14.8	WEST VIRGINIA				
Harris County.....	1,741,912	330.5	310.4	6.5	Kanawha County.....	229,515	26.1	23.1	13.0
Liberty County.....	33,014	5.2	4.4	18.2	WISCONSIN				
Montgomery County.....	49,479	11.0	7.1	54.9	Milwaukee SMSA.....	1,403,688	440.3	412.3	6.8
San Antonio SMSA.....	864,014	89.4	84.6	5.7	Milwaukee County.....	1,054,063	337.4	326.9	3.2
Bexar County.....	830,460	87.3	82.5	5.8	Ozaukee County.....	54,421	14.9	13.3	12.0
Guadalupe County.....	33,554	2.1	2.1	-	Washington County.....	63,839	18.9	15.6	21.2
Other counties:					Waukesha County.....	231,365	69.1	56.5	22.3
El Paso.....	359,291	24.6	35.8	-31.3					
Tarrant.....	716,317	95.8	87.8	9.1					
UTAH									
Salt Lake County.....	458,607	94.1	79.8	17.9					

- Represents zero or rounds to zero.

NA Not available.

¹Final population counts from 1970 Census of Population, advance report, Series PC (VI).²Total includes amounts estimated for those areas not reporting.³Percent changes for units in Chicago SMSA not computed because of changes in due dates for tax payments.⁴Massachusetts State Economic Area C.⁵Rhode Island State Economic Area A.

Table 3. Collections of Selected State Taxes, Second Quarter of 1972 and Prior Periods

State	General sales and gross receipts				Motor fuel sales			
	2d quarter 1972 (thousand dollars)	12-month periods			2d quarter 1972 (thousand dollars)	12-month periods		
		Year ended June 1972 (thousand dollars)	Percent change from--	Year ended Mar. 1972		Year ended June 1972 (thousand dollars)	Percent change from--	Year ended Mar. 1972
Alabama.....	65,823	251,524	3.1	12.5	35,165	133,542	2.6	10.2
Alaska.....	(X)	(X)	(X)	(X)	2,284	11,401	2.4	8.4
Arizona.....	60,586	224,636	4.0	16.3	21,191	78,802	3.5	11.4
Arkansas.....	39,296	144,783	5.0	21.0	23,000	85,754	3.3	8.5
California.....	506,155	2,006,051	3.0	11.6	177,962	707,545	1.8	5.6
Colorado.....	46,250	187,811	4.0	19.3	21,670	85,501	2.7	9.1
Connecticut.....	83,269	331,413	-12.5	-0.4	33,884	127,509	6.5	24.2
Delaware.....	(X)	(X)	(X)	(X)	6,394	23,413	2.2	20.4
District of Columbia.....	22,578	82,131	2.4	5.7	4,718	17,568	2.5	5.5
Florida.....	251,340	875,768	5.7	22.0	84,540	306,890	5.5	24.3
Georgia.....	119,370	425,640	6.0	17.8	55,455	209,808	5.8	26.6
Hawaii.....	49,638	186,368	2.6	4.8	5,013	19,118	-4.2	-1.9
Idaho.....	13,416	51,705	4.1	14.0	7,548	30,704	2.3	6.6
Illinois.....	276,119	1,104,813	1.8	7.9	92,775	356,510	3.0	7.4
Indiana.....	123,761	467,169	2.5	15.6	45,533	170,528	1.7	6.8
Iowa.....	54,140	218,725	-2.0	2.4	28,997	110,340	0.7	3.1
Kansas.....	49,360	179,591	3.5	13.2	23,846	89,756	1.9	6.7
Kentucky.....	81,705	318,067	2.2	9.7	29,184	118,016	1.5	5.5
Louisiana.....	73,976	279,381	3.0	18.4	35,708	134,976	2.6	8.3
Maine.....	25,118	102,678	2.1	11.6	11,126	46,912	4.3	18.9
Maryland.....	80,474	291,969	1.7	11.1	32,209	137,019	0.9	15.0
Massachusetts.....	52,751	200,323	-0.9	5.4	49,342	151,778	3.6	8.1
Michigan.....	270,001	985,493	3.3	12.6	76,539	300,703	1.7	6.7
Minnesota.....	75,042	257,129	8.7	20.9	34,456	139,312	0.5	10.3
Mississippi.....	74,170	278,691	3.9	13.3	35,946	103,502	8.0	11.3
Missouri.....	94,243	360,994	1.9	10.3	30,757	130,102	1.0	7.4
Montana.....	(X)	(X)	(X)	(X)	7,655	32,899	1.8	5.1
Nebraska.....	25,268	99,985	3.3	9.4	18,770	73,433	0.8	6.5
Nevada.....	18,663	59,250	-2.1	-9.8	7,111	28,048	1.9	5.7
New Hampshire.....	(X)	(X)	(X)	(X)	8,284	31,969	4.7	27.0
New Jersey.....	150,529	570,733	3.3	12.5	57,244	220,735	1.6	6.0
New Mexico.....	28,314	110,271	3.6	15.6	10,085	41,395	0.8	4.2
New York.....	420,772	1,648,159	7.4	41.3	111,653	439,579	6.0	13.9
North Carolina.....	84,780	323,416	3.4	13.0	64,034	245,884	2.6	8.4
North Dakota.....	13,241	60,971	2.7	12.1	6,111	24,126	1.0	8.7
Ohio.....	185,788	743,116	1.9	10.2	85,184	343,048	1.0	3.9
Oklahoma.....	34,757	121,133	9.4	25.1	26,913	102,902	2.2	6.4
Oregon.....	(X)	(X)	(X)	(X)	21,114	77,219	2.0	3.7
Pennsylvania.....	301,000	979,301	-2.1	-2.5	102,623	395,612	-0.3	7.5
Rhode Island.....	24,291	90,618	3.1	9.4	7,702	30,475	2.2	6.7
South Carolina.....	63,686	245,497	3.2	15.0	26,683	99,422	5.9	15.2
South Dakota.....	12,863	57,696	2.1	8.5	6,469	27,379	1.1	6.7
Tennessee.....	93,463	354,507	7.1	34.2	40,049	152,933	2.5	9.1
Texas.....	200,780	779,642	7.1	27.6	92,938	353,460	2.5	2.9
Utah.....	28,835	118,086	4.2	16.2	11,005	44,500	1.3	9.0
Vermont.....	4,647	21,564	1.3	10.7	5,519	21,306	5.2	22.6
Virginia.....	67,099	259,452	3.3	13.5	42,297	173,648	1.0	7.8
Washington.....	234,666	674,651	16.4	25.3	39,492	152,717	1.1	5.5
West Virginia.....	56,929	222,137	1.6	27.6	20,743	72,333	9.9	26.4
Wisconsin.....	153,545	383,345	4.6	13.0	36,996	145,927	1.7	6.5
Wyoming.....	9,228	37,560	3.3	10.2	4,371	21,012	1.9	2.9

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, Second Quarter of 1972 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	2d quarter 1972 (thousand dollars)	12-month periods			2d quarter 1972 (thousand dollars)	12-month periods		
		Year ended June 1972 (thousand dollars)	Percent change from--			Year ended June 1972 (thousand dollars)	Percent change from--	
			Year ended Mar. 1972	Year ended June 1971			Year ended Mar. 1972	Year ended June 1971
Alabama.....	37,387	133,542	1.3	11.8	2,251	30,504	0.6	14.7
Alaska.....	10,323	39,112	7.5	10.3	4,376	6,419	10.9	14.2
Arizona.....	40,351	93,686	18.0	26.9	14,439	26,906	7.3	7.8
Arkansas.....	27,663	70,069	19.5	58.4	5,117	33,791	0.9	6.4
California.....	1,086,169	1,839,137	22.4	45.2	31,433	287,401	-0.1	3.0
Colorado.....	53,836	174,269	6.4	21.1	6,977	29,203	5.2	13.1
Connecticut.....	44,472	60,968	(2)	(2)	18,816	49,171	2.4	9.9
Delaware.....	31,827	90,719	-4.2	12.3	4,725	14,122	14.9	19.5
District of Columbia ¹	51,900	125,874	7.0	10.9	2,666	15,053	-0.7	5.0
Florida.....	(X)	(X)	(X)	(X)	10,531	160,010	0.6	9.1
Georgia.....	86,262	239,900	12.2	29.7	20,058	40,046	4.3	5.0
Hawaii.....	34,021	119,701	3.0	3.0	(X)	(X)	(X)	(X)
Idaho.....	17,092	50,198	2.1	21.6	4,611	17,214	-0.5	8.5
Illinois.....	249,240	843,251	2.1	9.0	39,986	272,488	0.2	4.5
Indiana.....	70,048	283,668	15.0	66.3	19,642	60,944	-5.6	-14.2
Iowa.....	56,772	202,159	19.7	75.3	14,430	87,537	3.3	1.1
Kansas.....	38,329	95,345	12.3	16.0	7,868	41,679	2.5	21.8
Kentucky.....	42,121	156,370	2.0	17.9	11,172	33,731	0.4	3.5
Louisiana.....	40,516	105,354	2.7	28.7	13,758	30,901	1.9	26.9
Maine.....	8,133	28,180	11.7	18.0	2,402	16,555	1.0	7.7
Maryland.....	126,308	455,566	4.5	10.2	27,510	64,915	1.9	7.5
Massachusetts.....	273,637	743,629	13.8	30.6	8,297	43,716	-12.0	-12.2
Michigan.....	179,179	788,714	6.6	50.9	73,653	154,633	-0.6	1.9
Minnesota.....	114,432	472,385	-4.2	25.5	14,580	72,170	1.3	6.2
Mississippi.....	21,557	53,737	9.0	14.0	2,203	16,785	1.4	15.0
Missouri.....	109,580	255,858	13.4	41.4	12,007	75,907	-1.8	5.4
Montana.....	23,534	68,158	17.3	60.8	3,244	10,399	18.4	21.4
Nebraska.....	17,809	54,170	9.0	0.5	4,706	28,254	-0.6	5.0
Nevada.....	(X)	(X)	(X)	(X)	1,889	10,536	3.4	9.7
New Hampshire.....	4,038	6,618	0.9	26.3	4,347	15,860	-11.5	11.7
New Jersey.....	6,131	19,294	1.4	7.1	40,271	151,740	3.8	8.5
New Mexico.....	18,242	42,798	7.3	19.8	2,380	18,298	0.6	82.5
New York.....	827,119	2,747,372	9.3	14.7	53,500	257,300	1.9	3.8
North Carolina.....	103,447	361,816	6.9	19.9	8,085	76,829	0.8	8.8
North Dakota.....	11,967	19,506	13.5	15.6	6,825	14,920	0.4	4.7
Ohio.....	91,129	111,269	(2)	(2)	101,480	157,975	-2.8	-2.9
Oklahoma.....	42,806	94,660	28.5	71.8	13,912	75,933	-1.4	3.2
Oregon.....	67,240	251,224	2.0	11.0	14,578	56,826	5.6	12.8
Pennsylvania.....	292,167	723,273	(4)	(4)	51,019	171,561	-8.6	-4.4
Rhode Island.....	22,537	67,031	-8.8	78.2	3,424	13,773	-5.7	-4.1
South Carolina.....	31,834	129,773	7.2	19.7	4,621	19,028	7.6	8.5
South Dakota.....	(X)	(X)	(X)	(X)	1,631	13,015	-14.8	5.4
Tennessee.....	9,780	13,597	6.0	9.8	42,078	69,743	22.8	7.9
Texas.....	(X)	(X)	(X)	(X)	127,227	188,616	6.7	7.8
Utah.....	30,851	74,100	8.9	19.7	2,175	13,315	2.8	16.2
Vermont.....	12,747	46,527	0.4	8.6	5,307	13,698	0.4	6.6
Virginia.....	112,082	365,206	4.5	16.7	37,523	76,915	7.3	13.3
Washington.....	(X)	(X)	(X)	(X)	7,232	57,350	1.7	12.6
West Virginia.....	29,824	89,151	17.4	85.8	9,421	26,822	-7.8	8.7
Wisconsin.....	232,506	594,697	9.1	17.3	17,866	76,261	0.6	4.9
Wyoming.....	(X)	(X)	(X)	(X)	3,418	11,982	1.8	9.6

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures.

- Represents zero or rounds to zero. X Not applicable.

¹The amounts for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1.

²As a result of 1971 legislation, State now taxes 100 percent of capital gains and dividends.

³A graduated personal income tax is levied on every individual residing in or earning income in Ohio, effective January 1, 1972.

⁴New tax effective March 4, 1971; declared unconstitutional by State Supreme Court and replaced by statute effective June 1, 1971.